



MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
PO BOX 3320, JEFFERSON CITY, MO 65105-3320
**TOBACCO PRODUCTS TAX —
OTHER THAN CIGARETTES**

FORM
4387
(REV. 11-2003)

DLN

DUE ON OR BEFORE THE 15TH OF EACH MONTH FOLLOWING THE REPORT MONTH

COMPANY	LICENSE NO.	CALENDAR MONTH OF
STREET ADDRESS		TELEPHONE
CITY	STATE	ZIP CODE

LINES 1 THROUGH 24 ARE BASED ON THE MANUFACTURER'S INVOICE PRICE BEFORE DISCOUNTS AND/OR DEALS

INVENTORY

1. OPENING INVENTORY (LINE 6 FROM PREVIOUS MONTH'S RETURN)	1	
2. TOBACCO PRODUCTS (OTHER THAN CIGARETTES) RECEIVED INTO STOCK DURING MONTH (FROM SCHEDULE A, FORM 4388)	2	
3. CUSTOMER RETURNS (FROM SCHEDULE B, FORM 4389) (PRODUCTS RETURNED TO INVENTORY DURING MONTH) (SEE LINE 21 FOR CREDIT)	3	
4. TOTAL TOBACCO PRODUCTS AVAILABLE FOR SALE (Sum of Lines 1, 2 and 3)	4	
5. TOTAL MANUFACTURER'S INVOICE PRICE OF ALL PRODUCTS SOLD OR REMOVED FROM INVENTORY DURING THE MONTH	5	
6. ENDING INVENTORY (LINE 4 LESS LINE 5)	6	

DEDUCTIONS — (NOT ALLOWED UNTIL PRODUCTS ARE SOLD OR REMOVED FROM INVENTORY AND INCLUDED IN LINE 5 ABOVE)

7. EXPORT SALES (FROM SCHEDULE C, FORM 4390)	7	
8. MILITARY SALES (FROM SCHEDULE D, FORM 4390).	8	
9. PRODUCTS SOLD TO OTHER LICENSED PERSON (FROM SCHEDULE E, FORM 4390)	9	
10. PRODUCTS RETURNED TO THE MANUFACTURER (ATTACH REQUIRED CREDIT MEMO COPY — SEE INSTRUCTIONS ON REVERSE SIDE).	10	
11. TAX-PAID PURCHASES FROM MISSOURI LICENSED WHOLESALERS (ATTACH COPY OF INVOICE).	11	
12. OTHER (ATTACH DETAILED DOCUMENTATION — SEE INSTRUCTIONS ON REVERSE SIDE).	12	
13. TOTAL DEDUCTIONS (SUM OF LINES 7 THROUGH 12)	13	

TAX CALCULATION

14. AMOUNT SUBJECT TO TAX (LINE 5 LESS LINE 13)	14	
15. CALCULATE TAX (MULTIPLY LINE 14 X 10% [.10])	15	
16. TIMELY DISCOUNT (MULTIPLY LINE 15 X 2% [.02]) (DISCOUNT IS FORFEITED IF NOT REMITTED ON TIME)	16	
17. TOTAL TAX DUE (LINE 15 LESS LINE 16).	17	
18. INTEREST (4% APR)	18	
19. PENALTY (25% LATE PAYMENT).	19	
20. TOTAL AMOUNT DUE (LINE 17 PLUS LINES 18 AND 19)	20	

CREDITS — (CREDITS ARE ALLOWED ONLY TO THE EXTENT THAT TAX WAS PREVIOUSLY PAID)

21. PRODUCTS RETURNED TO INVENTORY (ENTER AMOUNT OF TAX PREVIOUSLY PAID ON THE RETURNED PRODUCTS) (ATTACH REQUIRED DOCUMENTATION — SEE INSTRUCTIONS ON REVERSE SIDE)	21	
22. OTHER ADJUSTMENT CREDITS (VALID DOCUMENTATION MUST BE ATTACHED — SEE INSTRUCTIONS ON REVERSE SIDE)	22	
23. TOTAL CREDITS (LINE 21 PLUS LINE 22)	23	

TAX DUE

24. TOTAL BALANCE DUE (LINE 20 LESS LINE 23).	24	
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I, do hereby certify under the penalty of perjury that the foregoing and attached reports are a true and correct statement to the best of my knowledge and is a complete and full presentation of all transactions from the best information available.

SIGNATURE	TITLE	DATE
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Make check payable to MISSOURI DEPARTMENT OF REVENUE, and mail to: Division of Taxation and Collection, P.O. Box 3320, Jefferson City, MO 65105-3320. If you have questions or need assistance in completing this form, please call (573) 751-5772 / TDD (800) 735-2966; or email excise@dor.mo.gov. You may also obtain this form from the department's web site at: www.dor.mo.gov/tax/business/excise/tobacco/forms/.

GENERAL INSTRUCTIONS

Taxpayers who have questions and problems which are not covered in these instructions may obtain assistance by writing to the Division of Taxation and Collection, P.O. Box 3320, Jefferson City, MO 65105-3320 or telephone (573) 751-5772.

WHO MUST FILE: All manufacturers, wholesalers, or other persons making a "first sale within the state" of a tobacco product (other than cigarettes) to a person who intends to sell such tobacco products at retail or to a person at retail within the State of Missouri.

NOTE: All applicable Schedules A through E should be completed first.

INSTRUCTIONS FOR COMPLETING FORM 4387

LINE 1: Enter the total manufacturer's invoice price (before discounts and/or deals). This amount is the same as your previous month's ending inventory as reported on Line 6 of last month's report.

LINE 2: NOTE: SCHEDULE A (FORM 4388) MUST BE COMPLETED FIRST — Enter the total manufacturer's invoice price (before discounts and/or deals) of new inventory of tobacco products (other than cigarettes) received into stock during the month. The total is taken from Schedule A. Schedule A must be attached to your return to substantiate new inventory.

LINE 3: NOTE: SCHEDULE B (FORM 4389) MUST BE COMPLETED FIRST — Enter the total manufacturer's invoice price (before discounts and/or deals) of all tobacco products (other than cigarettes) returned by your customers. This amount should include **ALL** returned products, including those products that are subsequently returned to the manufacturer. This total is taken from Schedule B. Schedule B must be attached to your report to substantiate all customer returns. (See Line 21 for credit.)

LINE 4: Enter the sum of Lines 1, 2 and 3 to arrive at your total tobacco products (other than cigarettes) available for sale during the report month.

LINE 5: Enter the total manufacturer's invoice price (before discounts and/or deals) for **ALL** products sold or removed in any manner from inventory during the report month.

LINE 6: Enter the total of Line 4 less Line 5 to arrive at your ending inventory for the report month. This will also be the amount that you will report as opening inventory on Line 1 of your next month's report.

LINE 7: NOTE: SCHEDULE C (FORM 4390) MUST BE COMPLETED FIRST — Enter the total manufacturer's invoice price (before discounts and/or deals) for all sales made to persons outside the state of Missouri. The total is taken from Schedule C. Schedule C must be attached to your report to substantiate all export sales.

LINE 8: NOTE: SCHEDULE D (FORM 4390) MUST BE COMPLETED FIRST — Enter the total manufacturer's invoice price (before discounts and/or deals) for all sales made to post exchanges, commissaries and other instrumentalities of the federal government. To be exempt under this provision, you must have on record the federal government purchase order for all tobacco products (other than cigarettes) exempt from tax for which payment was made directly by the federal government. This amount is taken from Schedule D. Schedule D must be attached to your report to substantiate all military sales.

LINE 9: NOTE: SCHEDULE E (FORM 4390) MUST BE COMPLETED FIRST — Enter the total manufacturer's invoice price (before discounts and/or deals) for all sales made to other Missouri licensed wholesalers of tobacco products (other than cigarettes). The total is taken from Schedule E. Schedule E must be attached to your report to substantiate all sales made to another Missouri licensed person. To be entitled to this deduction, you must have a valid Form 4357 (Other Tobacco Products Tax Exemption Certificate) retained in your files that has been issued to you by your customer. Failure to provide a copy of a valid Form 4357 upon request by the Missouri Department of Revenue may make you liable for the collection and payment of the tax to the state.

LINE 10: Enter the total manufacturer's invoice price (before discounts and/or deals) of all tobacco products (other than cigarettes) that were returned to the manufacturer. A copy of the manufacturer's refund/credit memo must be attached to substantiate this deduction. Failure to attach such refund/credit memo may result in the disallowance of such deduction.

LINE 11: All tax-paid purchases from another Missouri licensed wholesaler may be entered on Line 11. A copy of the invoice must be provided

WHEN TO FILE: Each person responsible for the payment of taxes levied in Section 149.160, RSMo shall file a return and remit amounts owed monthly to the director of revenue on or before the fifteenth day of the month following the first sale within the state.

"NO SALES" RETURNS REQUIRED: Every manufacturer, wholesaler or other person with an Annual Wholesaler's Other Tobacco Products License is required to file a return on a monthly basis even though no sales were made during a previous month.

showing that the 10% tobacco tax was paid at the time of purchase.

LINE 12: This line is to be used only for deductions as specifically approved by the Department. Enter the total manufacturer's invoice price (before discounts and/or deals) of all tobacco products (other than cigarettes) as authorized, in writing, by the Missouri Department of Revenue. A copy of this authorization must be attached to substantiate this deduction.

LINE 13: Enter the sum of Lines 7 through 12 to arrive at your total allowable deductions.

LINE 14: Subtract Line 13 from Line 5 to arrive at your total amount subject to tax.

LINE 15: Multiply Line 14 by 5% (.05) to arrive at the amount of tax due.

LINE 16: Multiply Line 15 by 2% (.02) to arrive at your timely remittance deduction allowed. The discount will be forfeited if not remitted on time. (The return must be deposited in the United States Mail [U.S. Postmark] on or before the last date prescribed. If the last date prescribed is a Saturday, a Sunday or a legal holiday in this state, it shall be considered timely if it is deposited in the United States Mail [U.S. Postmark] on the next succeeding day which is not a Saturday, Sunday or legal holiday.)

LINE 17: Enter the total of Line 15 less Line 16 to arrive at your total tax due.

LINE 18: On any amount that was remitted (postmarked by the United States Post Office) after the date prescribed, calculate interest at 4% per annum from the original due date of the return through the postmark date of payment.

LINE 19: Any person responsible for the tax imposed in Section 149.160, RSMo who fails to pay such tax within the time and manner required by law, shall pay, as part of the tax imposed, a penalty equal to 25% of the tax liability (Line 17). If any amount of Line 17 was remitted (U.S. postmarked) after the date prescribed, calculate 25% and enter the result on Line 19.

LINE 20: Enter on Line 20 the total of Line 17 plus Lines 18 and 19.

LINE 21: Approved credit for returned merchandise will be allowed provided the tax was paid on the returned merchandise and the purchaser was given a refund or credit. Such approved credit is taken on the return for the month the refund/credit memo was issued to the purchaser. Credit for the Missouri tax previously paid on products that were subsequently returned to inventory will be allowed only to the extent that the tax was actually paid by you. Therefore, do not include any portion of the 2% timely deduction that may have previously been retained by you for timely remittance. Enter the amount of actual tax that was previously paid to Missouri for the returned merchandise. A copy of the refund/credit memo issued by you to your customer must be attached. Failure to attach such refund/credit memo may result in the disallowance of Line 21.

LINE 22: Enter any tax overpayment credit carryover from previously filed monthly report(s). You must attach a copy of the credit letter issued by the Department of Revenue which indicates that you have overpaid in a previous month. Failure to attach the credit letter issued by the department may result in disallowance of or adjustment to Line 22.

LINE 23: Enter the total of Line 21 plus Line 22 to arrive at the total allowable credit.

LINE 24: Enter on Line 24 the total of Line 20 less Line 23. If the total results in credit due, you will be sent a "Letter of Credit" which may be used at Line 22 of your next filed monthly report. **IF THE TOTAL RESULTS IN A BALANCE DUE, FULL PAYMENT MUST BE MADE WITH THE REPORT.**

SIGN AND DATE RETURN: This return must be signed by the owner, partner or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 3320, Jefferson City, MO 65105-3320.